

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In the Matter of : Case No. 01-B-15472 (SMB)
BEST PAYPHONES, INC., : Chapter 11 (Confirmed)
Reorganized Debtor. : BC 08.0083

FINAL JUDGMENT

Manhattan Telecommunications Corporation d/b/a MetTel having filed an amended proof of claim (the "Claim") dated February 11, 2002 against debtor Best Payphones, Inc. ("Best") seeking \$406,157.00 plus an unliquidated amount; and

Best having filed an objection to the Claim on August 2, 2002, which was subsequently amended, in which it asserted various defenses to the Claim (the "Defenses") and various setoffs (the "Setoffs"); and

All of the issues raised in the Claim and Defenses having been determined by the Court in orders and judgments dated December 30, 2002, May 2, 2005, and May 17, 2007 (together referred to as the "Orders"); and

All of the issues raised in the Setoffs having been resolved pursuant to a Stipulation and Order dated February 14, 2008; it is

ORDERED, ADJUDGED, AND DEGREEED that final judgment be entered in favor of MetTel and against Best in the amount of \$388,988.76 as follows:

A. Pursuant to the December 30, 2002 Order Granting In Part and Denying In Part MetTel's Motion for Summary Judgment

1. MetTel's claim for \$32,344.12 based on an account stated under the November 1998 agreement between Best and North American Telecommunications Corporation

(“Natelco”) is allowed as to \$26,959.41, together with interest thereon pursuant to CPLR § 5001(a) at the rate of 9 percent per annum from December 1, 1999 through October 23, 2001, in an aggregate amount of \$31,561.21.

2. MetTel’s claim for \$41,703.01 based on an account stated for telephone service provided by Natelco under the December 8, 2000 agreement between Best and Natelco (the “December 2000 Natelco Agreement”), is allowed together with interest thereon, pursuant to Section 4 of the December 8, 2000 Natelco Agreement, at the rate of 1.5 percent per month from April 1, 2001 through October 23, 2001, in an aggregate amount of \$45,917.81.

3. MetTel’s claim for \$103,490.20 based on an account stated for telephone service provided by MetTel under the December 2000 Natelco Agreement is allowed as to \$28,783.91 together with interest thereon, pursuant to Section 4 of the December 2000 Natelco Agreement, at the rate of 1.5 percent per month from May 1, 2001 through October 23, 2001, in an aggregate amount of \$31,268.91.

B. Pursuant to the May 2, 2005 Order Granting Legal Fees and Expenses

1. MetTel’s claim for attorneys’ fees and expenses incurred in executing on the state court judgments of May 9, 2001 and June 29, 2001 and defending Debtor’s appeal from such judgments is allowed in an aggregate amount of \$53,308.40, together with interest at the rate of 9 percent per annum from July 1, 2002 pursuant to CPLR § 5001(a) and (b).

C. Pursuant to the May 17, 2007 Judgment

1. MetTel’s claim for damages arising from Best’s breach of the December 2000 Natelco Agreement, is allowed in the amount of \$238,082.43 with interest thereon at the statutory rate set forth in N.Y.C.P.L.R. § 5001(b) of 9 percent per annum from October 1, 2001 through October 23, 2001 in an aggregate amount of \$239,432.43.

D. Pursuant to the February 14, 2008 Stipulation
and Order With Respect to Setoffs

1. Best is entitled to a credit (the "Credit") in the total aggregate amount of \$12,500.00 (without interest) which shall be applied against the amount of the allowed MetTel Claim pursuant to Paragraphs A, B, and C above as of the Chapter 11 petition date, as determined by the Orders, subject to any appeals from the Orders. The sole effect of the Credit shall be to reduce the allowed MetTel Claim pursuant to Paragraphs A, B, and C above as of the Chapter 11 petition date.

Dated: New York, New York
March 19, 2008

/s/ **STUART M. BERNSTEIN**

Chief United States Bankruptcy Judge